

There being no objection, the Senate proceeded to consider the concurrent resolution.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the concurrent resolution be agreed to and the motion to reconsider be laid upon the table.

The PRESIDING OFFICER. Without objection, it is so ordered.

The concurrent resolution (S. Con. Res. 41) was agreed to.

(The text of the concurrent resolution is located in today's RECORD under "Submitted Resolutions.")

#### FALLEN HERO SURVIVOR BENEFIT FAIRNESS ACT OF 2001

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the Senate proceed to the consideration of H.R. 1727, which is at the desk.

The PRESIDING OFFICER. The clerk will report the bill by title.

The assistant legislative clerk read as follows:

A bill (H.R. 1727) to amend the Taxpayer Relief Act of 1997 to provide consistent treatment of survivor benefits for public safety officers killed in the line of duty.

There being no objection, the Senate proceeded to consider the bill.

Mr. LEAHY. Mr. President, I am pleased that the Senate is passing the Fallen Hero Survivor Benefit Fairness Act as part of Economic Growth and Tax Relief Reconciliation Act.

Last night, I voted for the Smith amendment to add the Fallen Hero Survivor Benefit Fairness Act to the reconciliation tax package, and I am proud to cosponsor the Senate companion bill, S. 881, introduced by the senior Senator from Utah. Since the House of Representatives passed the Fallen Hero Survivor Benefit Fairness Act, H.R. 1727, on May 15, 2001, by a vote of 419-0, I am hopeful that this legislation to support the families of our nation's public safety officers will soon become law.

This legislation extends present-law treatment of survivor annuities for public safety officers killed in the line of duty on or before December 31, 1996. It is needed to correct a harsh inequity in the tax code that treats some survivors of slain public safety officers differently than others based on the date of the officer's death. That is unconscionable.

The Taxpayer Relief Act of 1997 provided that a survivor annuity paid on account of the death of a public safety officer who is killed in the line of duty is excluded from income for individuals dying after December 31, 1996. The survivor annuity must be provided under a government plan to the surviving spouse of the public safety officer or to a child of the officer. Public safety officers include law enforcement officers, firefighters, rescue squad or ambulance crew. But the family members of public safety officers killed before January 1, 1997 are fully taxed on their survivor annuities.

I believe that survivors of public safety officers killed in the line of duty should all receive the same tax treatment. We should do all we can to support the families of public safety officers killed in the line of duty. Basic fairness demands it.

I look forward to the Fallen Hero Survivor Benefit Fairness Act becoming law. It is only right that our Nation's tax laws support the families of public safety officers who gave the ultimate sacrifice to make America a safer place.

Mr. GRASSLEY. Mr. President, I ask unanimous consent that the bill be read a third time and passed, the motion to reconsider be laid upon the table, and any statements relating to the bill be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (H.R. 1727) was read the third time and passed.

#### ORDERS FOR WEDNESDAY, MAY 23, 2001

Mr. GRASSLEY. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until the hour of 9:30 a.m. on Wednesday, May 23. I further ask unanimous consent that on Wednesday, immediately following the prayer, the Journal of proceedings be approved to date, the morning hour be deemed expired, the time for the two leaders be reserved for their use later in the day, and the Senate then resume consideration of the tax reconciliation bill.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### PROGRAM

Mr. GRASSLEY. For the information of all Senators, the Senate will continue voting on reconciliation amendments as we have done for the past 19½ consecutive Senate hours. Votes will occur every 10 to 15 minutes until otherwise notified. It is hoped the Senate can pass this important tax bill early tomorrow so we can resume consideration of the education bill in a timely manner. Votes can be expected throughout the week.

#### ORDER FOR ADJOURNMENT

Mr. GRASSLEY. If there is no further business to come before the Senate, I now ask unanimous consent that the Senate stand in adjournment under the previous order, following the remarks of Senator GRASSLEY and Senator DODD.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### BIPARTISANSHIP

Mr. GRASSLEY. Mr. President, we voted on 3 amendments last week, 17 amendments yesterday, 27 amendments today. That is an awful lot of amend-

ments on a bill that should have been done after 20 hours, plus a few votes.

We have had a flood of amendments, and almost all of them have come from the other party. Not one amendment from the other party has passed yet. That is after 3 last week, 17 yesterday, and 27 today. When is enough enough?

I ask this question in the spirit of bipartisanship that Senator BAUCUS and I have worked on since the first of the week and the entire work of the Senate Finance Committee, in the spirit of how the Finance Committee has always worked, and also in the spirit of the bipartisanship talked about 5 months ago in the new Congress. Why in the new Congress? Because it is the first time in 120 years the Senate has been evenly divided.

I hope that bipartisanship is not dead. But if bipartisanship is dead and buried within the last 5 months of this new Congress, I have not been invited to the funeral, and I don't think Senator BAUCUS was invited either. Senator BAUCUS and I have been working on this tax bill since January. That was right around the time the leaders of this body worked out power sharing. We all knew from the beginning that shared power brings shared responsibility. Where is the responsibility to get the people's work done? Where is the responsibility to finish legislation that has been worked upon for months by a committee of this Senate, one of the most powerful committees of this Senate? Where is the responsibility to finish legislation that is the product of the bipartisanship that is known to be a product of the Finance Committee or the bipartisanship that was asked for in January? Where is the responsibility to finish legislation that has ample bipartisan support to pass?

When this bill finally gets to that final rollcall vote, people are going to be shocked how many people are going to vote for this bill on final passage. Bipartisan, again.

Then, in the meantime, we are putting up with 27 rollcalls today, 17 rollcalls yesterday, 3 rollcalls last Thursday. Three long days of work on this bill, and we still do not see light at the end of the tunnel because there are stalling tactics that for some reason or another go beyond the protection of a minority within the Senate.

I don't argue with that protection of the minority. There is only one political institution in the United States Government where minority views are protected. Those are in the Senate of the United States. There are all sorts of rules to protect the minority. But there also can be abuse of the protection that is granted the minority, way beyond what was ever intended by the people who wrote our Constitution or established the traditions and the rules of the Senate. There is a time when statesmanship has to be above pure politics meant to kill tax relief for American taxpayers, a tax relief that is the third greatest in the last 50 years and the greatest in the last 20 years.

There has to be a time when examples of bipartisanship have to be followed by those who are calling for bipartisanship. I think Senator BAUCUS and I have established a good tradition of bipartisanship, a tradition of bipartisanship that I hope will not only help get a bipartisan vote on this bill tomorrow or the next day, a bipartisan vote on a product coming out of conference but, more importantly, as I said in my opening remarks last Thursday on this bill, a bipartisanship that will continue for many important issues that this Senate has to work on the rest of this year and next year. There is a long list of trade legislation our committee must produce. There is the issue that was most important in the Presidential campaign of both candidates: prescription drugs for seniors and how that impacts upon the whole Medicare program. There are the problems of dealing with the uninsured, the people who do not have health insurance. That is something that was involved in candidate Gore's campaign and Candidate Bush's campaign with which we must deal.

There are issues of helping with tax incentives for people to save and to have better opportunities for pensions. There are the issues dealing with tax credits for higher education and the issue of education savings accounts.

You can go on and on. But most of the major issues were part of the Presidential campaign, and for the most part to some degree or another were part of the campaigns of each candidate for President in the last election. Consequently, they have a right to be on the agenda. We have a responsibility to make sure they are not only on the agenda but are carried out.

So I hope what Senator BAUCUS and I have been working on since the first of the year will help produce further agreements. Some of them may be even more important than this tax bill.

I yield the floor.

#### RELIEF ACT

The PRESIDING OFFICER. The Senator from Connecticut.

Mr. DODD. Mr. President, I know the hour is late. I am deeply appreciative of the floor staff of this body. They worked late last night and late again today. We started some 12 hours ago, so I will try to keep these remarks relatively brief, if I can.

It has been a little frustrating for this Member, and I suspect others over the past day or so, as we have dealt with what arguably would be the most significant piece of legislation we are likely to deal with for the next decade. And that legislation is the tax bill that is before us. So I wanted to take a few minutes to review the bidding, if I could, over what has happened over the last couple of days. I'd like to review where we are and why there are so many of us who have expressed our concerns about the direction of this legislation, its substance, and its priorities.

It is not that those of us here object to a tax cut. In fact, the overwhelming majority of Democrats and Republicans support a tax cut. That is not the issue. The issue is the makeup of this tax cut. The issue is the fairness of it, its distribution, and its size. And one of the most significant issues is the inability to predict with any certainty what economic conditions will look like 5 years from now, 3 years from now, let alone 10 years from now, where much of this bill is backloaded and when the effects of it will be felt the most.

I want to spend a few minutes and just go over, if I could, some of the amendments we have considered today.

First of all, let me point out that it has been said by some that we have had stalling amendments—27 amendments considered today, 17 yesterday, 3 the day before. We had a total of 20 hours of debate on this bill, less than 1 calendar day of actual debate on this bill. You were allowed to have 1 minute to explain an amendment and 1 minute to rebut that amendment. So as we have considered some 47 amendments over the last 3 days, there has hardly been the kind of deliberative debate one normally associates with the U.S. Senate.

There has been this abbreviated, truncated approach because that is all you are allocated under a reconciliation bill that gives you 20 hours: 20 hours to debate what arguably may be the single most important piece of economic legislation that this or succeeding Congresses will deal with for the coming decade or beyond. Twenty hours, less than 1 day.

I am one of a handful of people in this Chamber who was present 20 years ago. I see my friend from Delaware in the Chamber. He was present in the Chamber 20 years ago when we considered a tax cut of equal magnitude but of far less divisiveness. In fact, I think there were 10 or 11 of us who voted against that tax bill for the reasons that it would contribute to expanding the size of the national debt; would result in consumers paying higher interest rates for automobiles, for college loans, for homes; that we would end up in the red ink; and that our Nation would suffer economically.

At least back in 1981 we had 12 days of debate—not 20 hours. We had 12 days of debate on that bill.

Mr. BIDEN. Will the Senator yield on that one point?

Mr. DODD. I will be happy to yield.

Mr. BIDEN. The Senator, if I am not mistaken, was one of only 10 or so who voted no. The Senator from Delaware voted yes on that amendment. I have cast over 10,000 votes as a U.S. Senator. It was one of the two votes I most regret ever having cast. The other one was voting for a fine, decent man, Supreme Court Justice Scalia. I regret that because his view turned out to be so fundamentally different than my view of the Constitution.

One of the reasons why I think what the Senator is saying is so important is

it took the Senator from Connecticut and the Senator from Delaware—you doing the right thing in the first instance, me making a mistake—it took us almost 20 years to bail out. I have the scars on my back, as does the Senator. He did not deserve them, I do—for the efforts we had to undertake to put the budget back in shape.

We did that at a time when we had expanding productivity, when we had a lot of unmet capacity in the country, when, in fact, we were moving—there was a chance to rectify it. There will be no chance because when this kicks in—and I am going to sit down—when this kicks in, because it is the same time guys like the Senators from Connecticut and Delaware, the baby boom generation, are going to be retiring.

Mr. DODD. That is right.

Mr. BIDEN. We are going to be in real trouble.

So I hope, I say to the new Senators on the floor, they do not make the same mistake this senior Senator did almost 20 years ago; that is, vote for something such as this. We will pay a dear price in this country for this vote.

I compliment the Senator on his comments tonight, as well as his vote in the 1980s. I wish I had the foresight he had to know what was going to happen.

Mr. DODD. I thank my colleague for those comments. Out of those 10,000 votes he cast, by far, there were many more good ones. I appreciate his comments this evening.

Mr. President, I stood in that debate. I remember the debate well. When you compare this week's debate to that debate of 20 years ago when we had something like 115 or 116 amendments, maybe more, they were fully debated amendments. We had the give and take, back and forth over the wisdom or demerits of the various proposals. That is not what has taken place here today.

Imagine what it looks like to the American public as they watched these last couple of days. We were placed in a situation of allowing only 20 hours of debate under a reconciliation process that never contemplated that a tax cut proposal would be a part of it. Reconciliation was used and designed to reduce deficits, not to add to them.

So by choosing the limitation of 20 hours, you have then forced Members of this body to offer votes in what they call a vote-arama; that is, no time for debate, just offer the amendment and vote.

So it has been tremendously distressing for Members who believe this bill needs to be modified substantially before it would enjoy the kind of truly broad bipartisan support of which the chairman of the committee speaks. That has not occurred. So we have had 20 hours of debate, that is it, on a bill of such magnitude and such significance that will crowd out our ability to invest intelligently in the needs of this country.

Let me just briefly describe this tax bill. More than one-third of a \$4 trillion